

Exhibit “M”

TOSHIBA**SERVICES***From the desk of Charles Ryan*

06/04/2001 04:31 PM

To: Kevin Smith/Sales/TAMS@TAMS
 cc: Dan Smith/Service/TAMS, Michael Smith/Sales/TAMS@TAMS, Tony Gay/Service/TAMS
 Subject: Re: Temporary Comprehensive Service Coverage for DeSoto

Kevin, reviewing e-mail received, I do not believe I have replied to the attached although I have spoken to Mike in this regard. Relative to your specific request for outside support for DeSoto, while this seems a logical step the facts are there are only six engineers ExcelArt trained engineers remaining in the field. Of the six, three are Region Specialists; Roy Johnsen being one. The three actual customer engineers all have primary ExcelArt systems assigned. Kevin, simply the resources are not there. The upcoming June class will train seven additional engineers, Mike O'Barr in Memphis being one.

As for resources to assist Ray in the resolution of the three problems noted in my prior e-mail, we have been working with National and Japan. Japan has been making recommendations as to a solution as has Roy Johnsen. I have already made the request that Roy and a Japanese Engineer be onsite. Roy will be on site Wednesday, 6/6/01 with Japanese Engineer support pending Roy's findings. I have also spoken to Matt Bonner relative a Japanese Engineers presence and it will be discussed in a teleconference with Japan today. We have been actively working the issues as time on the equipment has been afforded us. The fact is that we know a great deal about what it isn't. Due to the intermittent nature of the scrolling problem specifically, it is a logical board by board replacement under Japan's direction to locate the problem. With each series of board replacements comes a wait and see period to determine if that resolved the problem. It may be two days before the problem recurs. As you can see this does not lend itself to a fast fix. I wish, as an organization, we had more knowledge and experience on the ExcelArt, but the fact is this is a new product. Per Matt Bonner, there are presently only seven installed in this country. With a base that size there is, as yet, no deep well of problems/fixes into which to dip for a quick solution. Matt Bonner will discuss with Japan on the conference call today the availability of a problem/cause/action database which we can access. Although only seven systems exist here how many others are installed world wide from which we can learn.

Ray is working the system again today hopefully with success. Roy will be onsite Wednesday and a Japanese presence has been requested. I will have additional info relative to a visit by the Japanese later this evening. I will copy you in in additional updates.